Docket No.: 1630-0539PUS1 (Patent)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Patent Application of:

Sung Wan PARK

Application No.: 10/581,286

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Confirmation No.: 3176

Filed: April 02, 2007

Art Unit: 2621
Examiner: H. Shibru

For: METHOD AND APPARATUS FOR

TRANSCODING DIGITAL AUDIO/VIDEO STREAMS

AMENDMENT UNDER 37 C.F.R. § 1.111

MS AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In reply to the Office Action dated February 22, 2010, the following amendments and remarks are respectfully submitted in connection with the above-identified application:

Amendments to the Claims begin on page 2.

Remarks begin on page 7.